

College and Universities

Fund: General (0001-00)

Sources: Idaho's four 4-year college and universities, Boise State University, Idaho State University, the University of Idaho and Lewis-Clark State College, form a statewide higher education system. Most of the appropriated funding they receive comes from the General Fund. The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor surcharge, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The 4-year college and universities use their General Fund appropriation to support and maintain the instruction, research and public service functions of the university, including all related institutional support, operation and maintenance activities. The State of Idaho prohibits charging resident students tuition, with tuition defined as the 'cost of instruction.' The General Fund appropriation to higher education is intended to fund most of the general education instructional costs for resident students. Resident students can also be assessed a matriculation fee to cover non-instructional costs. Non-instructional costs include maintenance and operation of physical plant, student services and institutional support.

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

FY 00	FY 01	FY 02	FY 03	FY 04
\$63,348,820	\$66,529,996	\$71,979,806	\$65,148,600	\$67,879,700

Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 00	FY 01	FY 02	FY 03	FY 04
\$55,296,900	\$57,889,244	\$62,684,870	\$56,384,600	\$59,034,400

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 00	FY 01	FY 02	FY 03	FY 04
\$74,013,578	\$77,692,380	\$82,376,132	\$75,139,200	\$79,973,500

Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 00	FY 01	FY 02	FY 03	FY 04
\$9,997,374	\$10,057,302	\$11,305,561	\$10,182,500	\$10,958,900

Budget Unit: EDGE(501) College & Universities: EDUCATION BOARD OFFICE

FY 00	FY 01	FY 02	FY 03	FY 04
\$70,092	\$137,206	\$578,982	\$75,081	\$107,023

Total General Fund (0001-00)

FY 00	FY 01	FY 02	FY 03	FY 04
\$202,726,764	\$212,306,128	\$228,925,351	\$206,929,981	\$217,953,523

Fund: Agricultural College Endowment Income (0481-02)

Sources: The University of Idaho is the beneficiary of the Agricultural College Endowment Fund, Idaho Code §33-2913 and §33-2914. This fund receives income from the sale of land on contract, timber sales, land rentals, cottage site rentals, grazing rentals and mineral rentals from lands granted to the State of Idaho by Congress for the support and maintenance of the agricultural college at the University of Idaho.

Uses: Idaho Code §33-2914, directs that these funds be used for the support and maintenance of the agricultural college at the University of Idaho.

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 00	FY 01	FY 02	FY 03	FY 04
\$1,123,400	\$1,024,084	\$1,427,100	\$1,136,100	\$960,000

Fund: Charitable Institutions Endowment Income (0481-03)

Sources: Idaho State University is a beneficiary of the Charitable Institutions Endowment Fund created in Idaho Code §66-1103. "The lands granted to the state of Idaho for other state charitable, educational, penal and reformatory institutions... comprising 150,000 acres, may be sold and disposed of as provided by law, the proceeds thereof to constitute a permanent fund.....". "The proceeds from the sale of said lands, or any portion thereof, or of any gravel therein, or any timber thereon, including any damages collected for timber trespass, but not including rentals for grazing or other uses not involving permanent detriment to or depreciating the value of such land, shall be paid into and credited to the said endowment fund."

Idaho Code §66-1105, creates the charitable institutions fund that is credited for all the above revenue and "together with all interest on deferred payments of any portion of the purchase price of said lands and all interest on or other earnings of said endowment fund....."

Idaho Code §66-1106, transfers the funds in the charitable institutions fund to "the following designated funds in the following proportions:

Idaho State University - 4/15
State Youth Services Center - 4/15
State Hospital North - 4/15
Veteran's Home - 5/30
School for Deaf and Blind - 1/30

Uses: Idaho Code §66-1107, specifies that these funds be used for the "support or maintenance of the Idaho State University"

Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 00	\$1,343,643	FY 01	\$1,323,971	FY 02	\$1,246,200	FY 03	\$1,085,400	FY 04	\$914,600
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Fund: Normal School Endowment Income (0481-04)

Sources: Idaho State University and Lewis-Clark State College are the beneficiaries of the Normal School Endowment Fund, Idaho Code §33-3302. "All moneys now in, or credited to, that certain fund...and all moneys which may accrue from the investments of the proceeds of the sale of any of the lands granted the State of Idaho by the United States government...for state normal schools or of any of the timber growing thereon and also any and all moneys which may be received on account of any rentals charged for the use of any of such lands and all moneys which may be received by the State Treasurer on account of interest upon deferred payments on such of said lands as may have been sold by the state..."

Uses: Idaho Code §33-3302, states: "No moneys shall ever be appropriated out of this normal school fund for any purpose whatsoever other than the support and maintenance of the department of education at Idaho State University, and Lewis-Clark State College, and not more than one-half (1/2) of all moneys accruing to this fund shall ever be appropriated for the support and maintenance of either of such institutions."

Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 00	\$2,004,753	FY 01	\$2,129,295	FY 02	\$2,074,700	FY 03	\$1,838,200	FY 04	\$1,597,500
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Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 00	\$1,974,103	FY 01	\$2,142,210	FY 02	\$2,072,744	FY 03	\$1,840,156	FY 04	\$1,538,565
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Total Normal School Endowment Income Fund (0481-04)

FY 00	\$3,978,856	FY 01	\$4,271,505	FY 02	\$4,147,444	FY 03	\$3,678,356	FY 04	\$3,136,065
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Fund: Scientific School Endowment Income (0481-06)

Sources: The University of Idaho is the beneficiary of the Scientific School Endowment Fund, Idaho Code §33-2911 and §33-2912. This fund receives the income from the sale of land on contract, timber sales, land rentals, cottage site rentals, grazing rentals and mineral rentals from lands granted to the State of Idaho by Congress for the support and maintenance of a scientific college or department at the University of Idaho.

Uses: Idaho Code §33-2912, directs that these funds be used for the support and maintenance of a scientific college or department at the University of Idaho.

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 00	\$3,792,500	FY 01	\$4,288,675	FY 02	\$4,996,700	FY 03	\$4,241,700	FY 04	\$3,785,000
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Fund: University Endowment Income (0481-08)

Sources: The University of Idaho is the beneficiary of the University of Idaho Endowment Fund, Idaho Code §33-2909 and §33-2910. This fund receives the income from the sale of land on contract, timber sales, land rentals, cottage site rentals, grazing rentals and mineral rentals from lands granted to the State of Idaho by Congress for the support and maintenance of the university.

Uses: Idaho Code §33-2910, directs that these funds be set apart for the support and maintenance of the University of Idaho.

Budget Unit: EDGC(514) College & Universities: UNIVERSITY OF IDAHO

FY 00	\$3,075,000	FY 01	\$3,297,799	FY 02	\$4,087,300	FY 03	\$3,496,300	FY 04	\$3,110,000
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Fund: Idaho Millennium Income (0499-00)

Sources: Due to legislative appropriation, Boise State University receives a portion of the Idaho Millennium Income Fund. Idaho Code §67-1801, directs that this fund shall consist of all moneys distributed to the state pursuant to the master settlement agreement entered into between tobacco product manufacturers and various states, including Idaho, and such moneys as may be provided by legislative appropriations. This fund retains the interest it earns.

Uses: Idaho Code §67-1802, directs that the use of this fund shall be determined by legislative appropriations, provided that such appropriations may only be granted on a one-time basis through June 30, 2004, excepting any appropriations to pay administrative costs of managing the Idaho Millennium Fund and the Idaho Millennium Income Fund.

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

FY 00	\$0	FY 01	\$0	FY 02	\$0	FY 03	\$140,021	FY 04	\$0
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Fund: Unrestricted Current (0650-00)

Sources: Unrestricted Current Funds are nonresident tuition. Boise State University, Idaho State University, the University of Idaho and Lewis-Clark State college charge nonresident students tuition to cover much of their cost of instruction. In addition, all resident and nonresident students are charged a variety of fees, where applicable, including: part-time fees, graduate fees, professional fees (e.g. law, medicine, pharmacy, architecture, etc.), course overload fees, summer session fees, in-service teacher fees, Western Undergraduate Exchange (WUE) fees, employee/spouse fees and senior citizen fees. This fund retains any interest income earned from these fees. Revenues generated from these student fees are classified as unrestricted current funds.

Uses: BSU, ISU, UI and LCSC can expend these student fees without restriction in the performance of the primary objectives of the institution, e.g. for instruction, research, extension, and public service, and for programs that support those functions.

The expenditure detail for the University of Idaho is not included below. Unlike BSU, ISU and LCSC, the constitutional status of the UI allows it to retain, manage and expend all student fees directly rather than depositing those moneys with the State Treasurer and expending them through the State Controller.

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

FY 00	\$6,302,996	FY 01	\$9,840,313	FY 02	\$7,395,055	FY 03	\$8,628,261	FY 04	\$8,621,911
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Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 00	\$3,708,846	FY 01	\$5,076,524	FY 02	\$6,496,138	FY 03	\$4,718,745	FY 04	\$3,420,058
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Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 00	\$817,758	FY 01	\$1,311,242	FY 02	\$1,191,754	FY 03	\$1,422,904	FY 04	\$960,260
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Total Unrestricted Current Fund (0650-00)

FY 00	\$10,829,600	FY 01	\$16,228,079	FY 02	\$15,082,947	FY 03	\$14,769,910	FY 04	\$13,002,229
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Fund: Payroll Local (0651-00)

Sources: Lewis-Clark State College uses the State Controller's payroll system to pay all employees of the college, not just those funded with General Fund money. Revenues going in to Fund 0651-00 are generated by the institution's auxiliary enterprises, local accounts and grants.

Uses: Lewis-Clark State College uses Fund 0651-00 as a memo account only for payroll processing purposes and only for those employees who are paid from revenues generated from the college's auxiliary enterprises, local accounts and grants. This account creates no obligation for the State and it relies on zero dollars from the state.

Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 00	\$7,808,723	FY 01	\$8,147,177	FY 02	\$8,861,350	FY 03	\$8,953,108	FY 04	\$9,461,711
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Fund: Restricted Current (0660-00)

Sources: Restricted Current Funds are matriculation fees charged to resident students that cannot be used to pay for the 'cost of instruction.' Boise State University, Idaho State University, the University of Idaho and Lewis-Clark State College charge a matriculation fee to full-time, resident students enrolled in academic credit courses and vocational pre-employment, preparatory programs. This fund retains any interest income earned from these fees. Revenues generated from this student fee are classified as restricted current funds.

Uses: Expenditure of the matriculation fees paid by resident and nonresident students at BSU, ISU, UI and LCSC are restricted to only the costs associated with the maintenance and operation of an institution's physical plant, its student services and institutional support. These funds cannot be used to pay for the 'cost of instruction' for resident students.

The expenditure detail for the University of Idaho is not included below. Unlike BSU, ISU and LCSC, the constitutional status of the UI allows it to retain, manage and expend all student fees directly rather than depositing those moneys with the State Treasurer and expending them through the State Controller.

Budget Unit: EDGA(512) College & Universities: BOISE STATE UNIVERSITY

FY 00	\$11,074,759	FY 01	\$13,981,066	FY 02	\$13,035,620	FY 03	\$17,173,423	FY 04	\$24,340,262
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Budget Unit: EDGB(513) College & Universities: IDAHO STATE UNIVERSITY

FY 00	\$11,525,454	FY 01	\$12,399,173	FY 02	\$14,121,181	FY 03	\$17,764,496	FY 04	\$20,889,664
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Budget Unit: EDGD(511) College & Universities: LEWIS-CLARK STATE COLLEGE

FY 00	\$2,581,286	FY 01	\$2,354,213	FY 02	\$2,978,904	FY 03	\$3,237,190	FY 04	\$4,152,963
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Total Restricted Current Fund (0660-00)

FY 00	\$25,181,499	FY 01	\$28,734,452	FY 02	\$30,135,705	FY 03	\$38,175,109	FY 04	\$49,382,889
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College and Universities Grand Total

FY 00	\$259,859,985	FY 01	\$279,621,869	FY 02	\$298,910,097	FY 03	\$282,605,985	FY 04	\$301,706,017
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